

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
THIRUCHIRAPALLI-1.

TRADE NOTICE : 35 / 2004

Dated: 20.4.2004

Sub: - Excisability of sugar syrup – Reg.

Copy of Ministry's Circular No.780 / 13 / 2004 – Cx. dated: 12.3.2004 (F.No.14 / 2 / 2002 – Cx.I) is communicated herewith.

The contents of the Trade Notice may be brought to the knowledge of all constituent members of Trade Associations / Chamber of Commerce.

(Issued from file C.NO.IV/16/ 4 /2004 - C.Ex.Pol)

//ATTESTED//

SUPERINTENDENT (T)

Sd/xxx
(V.P. VELUSWAMY)
ASSISTANT COMMISSIONER (Tech)

To
As per mailing list I, II & III /
All Sections in Hqrs., Trichy.

Copy of Ministry's Circular No.780 / 13 / 2004 – Cx. dated: 12.3.2004

Sub: - Excisability of sugar syrup – Reg.

I am directed to draw your attention to the Board's Circular No.226/60/96-Cx. dated: 3.7.96 issued from F.No.14/5/95-Cx.I.

2. The matter has been further examined in the Board. For determining the excisability of a product, the Hon'ble Supreme Court has laid down the 'test of marketability' as a relevant criterion. Therefore, if the sugar syrup is marketable as such, without any reference to percentage of sugar concentration, then the same is excisable when taken for captive consumption or removed as such.

Sd/xxx
(Ashok Kumar)
Under Secretary to the Government of India